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JUL 27 2006

**REDUNDANT EXTERNAL STORAGE VIRTUALIZATION COMPUTER
SYSTEM**

Appl. No.	:	10/708,242	Confirmation No.	2241
Applicant	:	Ling-Yi Liu, Tse-Han Lee, Michael Gordon Schnapp, Yun-Huei Wang, Chung-Hua Pao		
Filed	:	February 18, 2004		
TC/A.U.	:	2111		
Examiner	:	RAY, GOPAL C		
Docket No.	:	IFTP0002USA9		
Customer No.	:	27765		

Commissioner for Patents
P.O. Box 1450
Alexandria VA 22313-1450

INTRODUCTORY COMMENTS

- 5 In response to the Office action of March 27, 2006, please amend the above-identified application as follows:

Remarks begin on page 2 of this paper.